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PATENT
ATTORNEY DOCKET NO. 053847-5002

UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Masami MASUKO)	Confirmation No.: 4923
)	
Application No.: 10/618,706)	Group Art Unit: 1762
)	
Filed: July 15, 2003)	Examiner: B. Chen
)	
For: PROCESSES FOR PRODUCING A)	
WHETSTONE AND WHETSTONE PELLETS)	MS Amendment
WITH UNIFORM ABRASION LAYERS)	
(As Amended))	

Commissioner for Patents
U.S. Patent and Trademark Office
220 20th Street S.
Customer Window **MS Amendment**
Crystal Plaza Two, Lobby, Room 1B03
Arlington, VA 22202

Sir:

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

In response to the Notice of Non-Compliant Amendment dated November 9, 2004, Applicant respectfully resubmits herewith in its entirety the corrected amendments to the claims section of the Amendment and Request for Reconsideration under 37 C.F.R. § 1.111 filed on October 22, 2004.

If there are any additional fees due in connection with this Response, the Commissioner is hereby authorized to charge any additional fees due to Deposit Account No. 50-0310. If a fee is required for an extension of time under 37 C.F.R. 1.136, not accounted for above, such an extension is requested and the fee should also be charged to Deposit Account No. 50-0310.

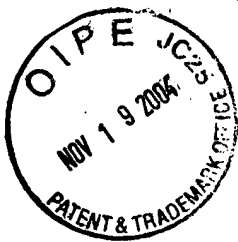
Respectfully submitted,

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Dated: November 19, 2004

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Sir:

AMENDMENT AND

REQUEST FOR RECONSIDERATION UNDER 37 C.F.R. § 1.111

In response to the Non-Final Office Action dated July 23, 2004, the period of response to which extends through October 23, 2004, please amend the above identified application as follows: